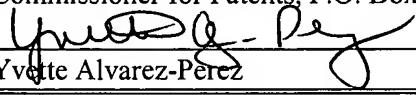




**CERTIFICATE OF MAILING**

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Non-Fee Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below:

  
Yvette Alvarez-Perez

Date

5/6/04

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appln. No. : 10/632,361

Applicant : Ronald D. Rudkin

Filed : August 1, 2003

Title : System and Method for Determining the Cost, Value and Exercise of Employee Stock Options

Docket No. : 004344-294-CIP

**INFORMATION DISCLOSURE STATEMENT**

Sir:

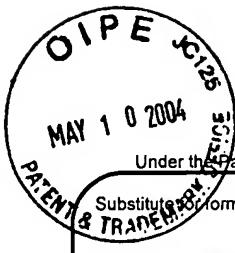
Applicant brings to the attention of the Examiner the documents listed on the attached PTO/SB/08 (substitute for form 1449/PTO). Copies of the listed documents are enclosed.

Applicant respectfully request that the Examiner consider the listed documents and indicate that they were considered by making appropriate notations on the attached form and return a copy to Applicant.

This Information Disclosure Statement is being filed before the mailing of a first office action on the merits and therefore no fee is necessary. However, the Commissioner is still authorized to charge any required fees to Goodwin Procter LLP Deposit Account No. 06-0923.

Respectfully submitted,

  
Eva Tan (Reg. No. 46,406)  
Goodwin Procter LLP  
103 Eisenhower Parkway  
Roseland, NJ 07068  
(973) 992-1990 Ext. 7904



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Substitution for Form 1449/PTO

INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT

(Use as many sheets as necessary)

Sheet 1

of 2

Complete if Known	
Application Number	10/632,361
Filing Date	08/01/2003
First Named Inventor	Ronald D. Rudkin
Art Unit	
Examiner Name	
Attorney Docket Number	004344-294-CIP

## OTHER PRIOR ART-NON PATENT LITERATURE DOCUMENTS

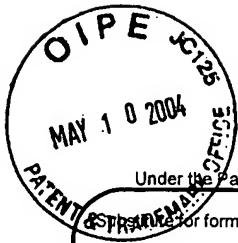
Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	1	STEVEN HUDDART, Journal of Accounting and Economics 18 (1994) 207-231.	
	2	RICHARD A. LAMBERT et al., Journal of Accounting Research, 29 No. 1 Spring 1991, 129 - 149.	
	3	JEROLD B. WARNER et al., Journal of Financial Economics 20 (1988) 461-492, North Holland.	
	4	L. PETER JENNERGREN et al., The Accounting Review 68, No. 1, January 1993, 179-183.	
	5	RICHARD FRIEDMAN, What Are My Stock Options Worth?, <a href="http://www.mystockoptions.com">http://www.mystockoptions.com</a> .	
	6	BRIAN J. HALL et al., Optimal Exercise Prices for Executive Stock Options, December 1999, 1-18, Harvard NOM Working Paper No. 99-01.	
	7	MONDHER BELLALAH et al., The Financial Review, 30 No. 3 August 1995, 617-635.	
	8	JENNIFER N. CARPENTER, Journal of Financial Economics 48 (1998) 127-158.	
	9	MARK RUBINSTEIN, On The Accounting Valuation Of Employee Stock Option, Fall 1995, 8-24.	

Examiner Signature	Date Considered

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

<sup>1</sup> Applicant's unique citation designation number (optional). <sup>2</sup> Applicant is to place a check mark here if English language Translation is attached.

This collection of information is required by 37 CFR 1.98. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 120 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, Washington, DC 20231.



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PTO/SB/08B (02-03)

Approved for use through 04/30/2003. OMB 0651-0031  
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

## INFORMATION DISCLOSURE STATEMENT BY APPLICANT

(Use as many sheets as necessary)

Sheet 2 of 2 Attorney Docket Number 004344-294-CIP

### Complete if Known

Application Number	10/632,361
Filing Date	08/01/2003
First Named Inventor	Ronald D. Rudkin
Art Unit	
Examiner Name	

### OTHER PRIOR ART-NON PATENT LITERATURE DOCUMENTS

Examiner Initials*	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
	10	NALIN KULATILAKA et al., Financial Analysts Journal, November-December 1994, 46-56.	
	11	BRIAN J. HALL et al., Stock Options for Undiversified Executives, June 2000, 1-63, Harvard NOM Research Paper No. 00-05.	
	12	JAMES A. BRICKLEY et al., Journal of Accounting and Economics 7 (1985) 115-129, North-Holland.	
	13	JEROME DETEMPLE et al., The Review of Financial Studies Special 1999, Vol. 12, No. 4, pp. 835-872	
	14	JOHN C. COX et al., Option Pricing: A Simplified Approach, Journal of Financial Economics v7n3 PP: 229-263 Sep 1979.	
	15	CHARLES J. CUNY et al., Journal of Accounting and Economics 20 (1995) 193-205.	

Examiner Signature	Date Considered

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